

The UTTARAKHAND GST ACT

Section 35 - (1) Every registered person shall keep and maintain, at his principal Accounts

place of business, as mentioned in the certificate of registration, a true and other and correct account of- records. (a) production or manufacture of goods; (b) inward and outward supply of goods or services or both; (c) stock of goods; (d) input tax credit availed; (e) output tax payable and paid; and (f) such other particulars as may be prescribed: Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business: Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed. (2) Every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as may be prescribed. (3) The Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein. (4) Where the Commissioner considers that any class of taxable persons is not in a position to keep and maintain accounts in accordance with the provisions of this section, he may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed. (5)

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